EXHIBIT A

Asset Disposition (.40 Hours; \$ 274.00)

| Attorney | | Number | of Hours | Billing Rate | <u>Value</u> |
|---------------|--------------|--------------|------------------|----------------|--|
| Peter Van N. | Lockwood | | .40 | \$685 | 274.00 |
| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative | |
| 09/24/04 | PVL | 685.00 | 0.40 | | d draft KWELM order (.2); review illings (.1); review e-mail (.1). |

Total Task Code .02 .40

Case Administration (12.10 Hours; \$ 4,169.50)

| Attorney | | Number of | f Hours | Billing Rate | <u>Value</u> |
|--|---------------------|------------------------------|--------------------------|---|--|
| Peter Van N. Lockwood Robert C. Spohn Andrew D. Katznelson David B. Smith | | 4.10 4.70 2.00 1.30 | | \$685 \$180 \$160 \$150 | 2,808.50 846.00 320.00 195.00 |
| Trans <u>Date</u> 09/01/04 | Empl Init RCS | Bill Rate 180.00 | Billing Hours 0.20 | Full Narrative Analyze and annotate fo and electronic court pap correspondence received | , 1 |
| 09/01/04 | ADK | 160.00 | 0.50 | Review and classify documents in order to create database regarding upcoming hearings and pre-tri and status conferences for EI; perform review of recently recieved court documents to identify upcoming hearings and pre-trial and status conferences for EI. | |
| 09/02/04 | PVL | 685.00 | 0.10 | E-mail Hurford. | |

| 09/02/04 | RCS | 180.00 | 0.10 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/2/04 (.1). |
|----------|-----|--------|------|--|
| 09/03/04 | PVL | 685.00 | 0.20 | Review ZAI budget motion (.1); review Scotts adv. compl. (.1). |
| 09/03/04 | RCS | 180.00 | 2.20 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/03/04 (.4); inventory DOJ production documents (1.8). |
| 09/07/04 | RCS | 180.00 | 0.30 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/7/04 (.3). |
| 09/08/04 | RCS | 180.00 | 0.10 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/8/04 (.1). |
| 09/09/04 | PVL | 685.00 | 0.40 | Review Fed. Ins. reply re FCR (.3); review Hurford e-mail (.1). |
| 09/09/04 | RCS | 180.00 | 0.30 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/9/04 (.3). |
| 09/10/04 | PVL | 685.00 | 0.90 | Review 5 miscellaneous filings (.1); teleconference Felder (.1); teleconferences Hurford (.2); review draft opposition re KWELMBB deal (.3); review FCR opposition re same (.1); review LTC memo (.1). |
| 09/10/04 | RCS | 180.00 | 0.50 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/10/04 (.5). |
| 09/13/04 | PVL | 685.00 | 0.20 | Review Coudert settlement notice (.1); review revised draft resp. re PD CMO (.1). |
| 09/13/04 | RCS | 180.00 | 0.40 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/13/04 (.4). |
| 09/14/04 | PVL | 685.00 | 0.40 | Review e-mail (.1); review 8 miscellaneous filings (.1); review Scotts stay motion (.1); review 2 miscellaneous filings (.1). |

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| 09/14/04 | RCS | 180.00 | 0.30 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/14/04 (.3). |
|----------|-----|--------|------|---|
| 09/15/04 | PVL | 685.00 | 0.10 | Review Hurford e-mail and reply. |
| 09/15/04 | RCS | 180.00 | 0.10 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/15/04 (.1). |
| 09/15/04 | ADK | 160.00 | 1.00 | Perform review of court documents to identify relevant documents for EI and RCT. |
| 09/16/04 | RCS | 180.00 | 0.10 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/16/04 (.1). |
| 09/17/04 | PVL | 685.00 | 0.20 | Review settlement notice and draft KWELM order. |
| 09/17/04 | RCS | 180.00 | 0.10 | Analyze and annotate for distribution all hard copy and electronic court papers, pleadings and correspondence received 9/17/04 (.1). |
| 09/20/04 | PVL | 685.00 | 0.10 | Review agenda notice. |
| 09/20/04 | ADK | 160.00 | 0.50 | Review and classify documents in order to create database regarding upcoming hearing and pre-trial and status conferences for EI and RCT. |
| 09/20/04 | DBS | 150.00 | 0.50 | Review and compile incoming pleadings and correspondence for case files. |
| 09/21/04 | DBS | 150.00 | 0.40 | Review and compile incoming pleadings and correspondence for case files. |
| 09/22/04 | PVL | 685.00 | 0.10 | Review 4 miscellaneous filings and teleconference Hurford. |
| 09/23/04 | PVL | 685.00 | 0.50 | Review Hurford e-mail and reply (.2); review COLI motion (.2); review Honeywell 9019 motion (.1). |
| 09/26/04 | PVL | 685.00 | 0.10 | Review Rand reply to Scotts. |
| 09/28/04 | PVL | 685.00 | 0.70 | Review Scotts reply and 6 miscellaneous filings (.1); teleconference Hurford re KWELM and COLI motions (.5); review hearing memo and e-mail Eskin (.1). |

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| 09/28/04 | DBS | 150.00 | 0.40 | Review and compile incoming pleadings and correspondence for case files. |
|----------|-----|--------|------|--|
| 09/29/04 | PVL | 685.00 | 0.10 | Review e-mail. |

Total Task Code .04 12.10

Claim Analysis Objection & Resolution (Asbestos) (4.50 Hours; \$ 1,192.50)

| Attorney | | Number of Hours | | Billing Rate | <u>Value</u> |
|---------------|---------|-----------------|-------|------------------------|----------------------|
| John P. Cunni | ngham | 4.50 | | \$265 | 1,192.50 |
| | | | | | |
| Trans | Empl | Bill Bil | lling | | |
| Date | Init | | ours | Full Narrative | |
| 09/20/04 | JPC | 265.00 | 0.70 | Review developments in | asbestos litigation. |
| 09/21/04 | JPC | 265.00 | 0.60 | Review developments in | asbestos litigation. |
| 09/22/04 | JPC | 265.00 | 0.80 | Review developments in | asbestos litigation. |
| 09/23/04 | JPC | 265.00 | 0.80 | Review developments in | asbestos litigation. |
| 09/24/04 | JPC | 265.00 | 0.60 | Review developments in | asbestos litigation. |
| 09/28/04 | JPC | 265.00 | 1.00 | Review developments in | asbestos litigation. |
| Total Task C | ode .05 | 4.50 | | | |

Claim Analysis Objection & Resolution (Non-Asbestos) (.20 Hours; \$ 137.00)

| Attorney | | Number | of Hours | Billing Rate | <u>Value</u> |
|---------------|--------------|--------------|------------------|---------------------------|---------------------------------|
| Peter Van N. | Lockwood | | .20 | \$685 | 137.00 |
| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative | |
| 09/08/04 | PVL | 685.00 | 0.20 | E-mail EI et al re (1.1). | Scotts (.1); review NDF e-mail. |

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Total Task Code .06 .20

Employee Benefits/Pension (.20 Hours; \$ 156.00)

| <u>Attorney</u> | | Number of | of Hours | Billing Rate | <u>Value</u> |
|-----------------|--------------|--------------|------------------|----------------|---------------------------------------|
| Elihu Inselbuch | | | .20 | \$780 | 156.00 |
| Trans Date | Empl Init | Bill Rate | Billing Hours | Full Narrative | |
| 09/10/04 | EI | 780.00 | 0.20 | | tee re: motion to provide enhanced n. |

Total Task Code .08 .20

Employment Applications, Others (.20 Hours; \$ 137.00)

| Attorney | | Number | of Hours | Billing Rate | <u>Value</u> | |
|--------------|----------|--------|----------|-----------------|------------------------------------|-----|
| Peter Van N. | Lockwood | | .20 | \$685 | 137.00 | |
| Trans | Empl | Bill | Billing | | | |
| Date | Init | Rate | Hours | Full Narrative | | |
| 09/15/04 | PVL | 685.00 | 0.20 | Review FCR supp | ol. tr. re SBSF and CIBC retention | ıs. |

Total Task Code .10 .20

Fee Applications, Applicant (4.00 Hours; \$ 1,177.50)

| Attorney | Number of Hours | Billing Rate | <u>Value</u> |
|----------------------|-----------------|--------------|--------------|
| Rita C. Tobin | 2.50 | \$375 | 937.50 |
| Andrew D. Katznelson | 1.50 | \$160 | 240.00 |

Trans Empl Bill Billing

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| Date | Init | Rate | Hours | Full Narrative |
|----------|------|--------|-------|--------------------------------------|
| 09/10/04 | RCT | 375.00 | 0.50 | Review prebills. |
| 09/13/04 | RCT | 375.00 | 0.50 | Review exhibits. |
| 09/16/04 | RCT | 375.00 | 0.50 | Review interim application. |
| 09/27/04 | ADK | 160.00 | 1.00 | Worked on fee application. |
| 09/28/04 | RCT | 375.00 | 0.50 | Review final of monthly application. |
| 09/28/04 | RCT | 375.00 | 0.50 | Review fee app. |
| 09/28/04 | ADK | 160.00 | 0.50 | Worked on fee application. |

Total Task Code .12 4.00

Fee Applications, Others (.30 Hours; \$ 205.50)

| Attorney | | Number of Hours | | Billing Rate | <u>Value</u> |
|----------------------------|---------------------|------------------------|--------------------------|-----------------------------------|------------------------------|
| Peter Van N. Lockwood | | .30 | | \$685 | 205.50 |
| Trans <u>Date</u> 09/02/04 | Empl Init PVL | Bill Rate 685.00 | Billing Hours 0.10 | Full Narrative Review 3 fee appli | ications and 3 CNOs re fees. |
| 09/07/04 | PVL | 685.00 | 0.10 | Review 5 fee appli | ications. |
| 09/23/04 | PVL | 685.00 | 0.10 | Review 4 fee appli | ications. |

Total Task Code .13 .30

<u>Litigation and Litigation Consulting (14.10 Hours; \$ 3,905.50)</u>

| Attorney | Number of Hours | Billing Rate | <u>Value</u> |
|----------------------|-----------------|--------------|--------------|
| Elihu Inselbuch | .50 | \$780 | 390.00 |
| Albert G. Lauber | .20 | \$540 | 108.00 |
| Ronald E. Reinsel | .40 | \$500 | 200.00 |
| Nathan D. Finch | 1.30 | \$440 | 572.00 |
| Christopher S. Rizek | 2.00 | \$435 | 870.00 |
| John P. Cunningham | 2.70 | \$265 | 715.50 |

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| Ada I. Odum | 7.00 | \$150 | 1,050.00 |
|-------------|------|-------|----------|
|-------------|------|-------|----------|

| Trans | Empl Init | Bill Rate | Billing Hours | Evil Nametiva |
|---------------------|--------------|--------------|------------------|---|
| Date 09/01/04 | EI | 780.00 | 0.10 | Full Narrative Finalized memo on 2019 orders summarizing orders and situation (1.1); memo to Kendall re: same (.1). [Total time of 1.2 hours divided among 11 cases.] |
| 09/01/04 | EI | 780.00 | 0.30 | Read appeal briefs re: Austern (.3). |
| 09/03/04 | EI | 780.00 | 0.10 | 2019 memo. |
| 09/10/04 | NDF | 440.00 | 0.80 | Review and memo re medical issue (.8) |
| 09/13/04 | NDF | 440.00 | 0.30 | Memo to co-consel re discovery issue (.3). |
| 09/15/04 | RER | 500.00 | 0.40 | Review memo and complaint re Scotts company. |
| 09/17/04 | AGL | 540.00 | 0.20 | Review pending orders and motions. |
| 09/17/04 | NDF | 440.00 | 0.20 | Read corr. re protective order for Sealed Air docs (.2). |
| 09/20/04 | JPC | 265.00 | 1.90 | Review insurers' reply brief re: appeal to district court (1.8); email corresp to NDF re: same (0.1). |
| 09/20/04 | AIO | 150.00 | 7.00 | Organized exhibits and created indexes per attorney request. |
| 09/21/04 | ЈРС | 265.00 | 0.80 | Continue review of insurers' reply briefs re: appeal to district court. |
| 09/25/04 | CSR | 435.00 | 2.00 | Review COLI motion, analyze same, e-mail re same. |
| Total Task Code .16 | | 14.10 | | |

Plan & Disclosure Statement (1.30 Hours; \$ 676.00)

| Attorney | | Numbe | r of Hours | Billing Rate | <u>Value</u> |
|-----------------------------------|------|-------|------------|----------------|------------------|
| Julie W. Davis Trevor W. Swett | | | .80 .50 | \$520 \$520 | 416.00 260.00 |
| Trans {D0027298:1 } | Empl | Bill | Billing | | |

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| Date | Init | Rate | Hours | Full Narrative |
|----------|------|--------|-------|--------------------------------------|
| 09/16/04 | TWS | 520.00 | 0.50 | Review Grace outline of POR |
| | | | | |
| 09/22/04 | JWD | 520.00 | 0.80 | Review Scott's motion re stay action |

Total Task Code .17 1.30

<u>Tax Issues (1.30 Hours; \$ 565.50)</u>

| Attorney | | Number of | Hours Hours | Billing Rate | <u>Value</u> |
|----------------------------|---------------------|------------------------|--------------------------|-----------------------------------|---------------------------|
| Christopher S. Rizek | | 1.3 | 0 | \$435 | 565.50 |
| Trans <u>Date</u> 09/27/04 | Empl Init CSR | Bill Rate 435.00 | Billing Hours 0.30 | Full Narrative Teleconferences an | nd e-mails re tax motion. |
| 09/28/04 | CSR | 435.00 | 0.60 | Teleconference wi | th E. Filon re taxes. |
| 09/29/04 | CSR | 435.00 | 0.40 | E-mail re taxes. | |

Total Task Code .19 1.30

Other Charges:

| Air Freight & Express Mail | 2.40 |
|---------------------------------|--------|
| Local Transportation - DC | 5.00 |
| Long Distance-Equitrac In-House | 6.04 |
| NYO Long Distance Telephone | 4.24 |
| Telecopier/Equitrac | 32.10 |
| Xeroxing | 101.10 |

Total for Report \$ 150.88